

TAX CODE TERMINATION ACT

SPEECH OF

HON. JIM DAVIS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 17, 1998

Mr. DAVIS of Florida. Mr. Speaker, I rise in opposition to H.R. 3097, the Tax Code Termination Act. This legislation may sound great on a bumper sticker but it has no place on the floor of the House of Representatives. This bill would simply terminate the tax code without any guarantee that it will be replaced by a simpler, fairer tax system.

I understand the frustration with the current tax system and wholeheartedly agree with those who believe it is overly complex and in desperate need of reform. We all know that the current tax code results in extreme bureaucratic costs, unintended loopholes, and headaches for every American taxpayer. But the answer is to reform the code. The answer is to hold substantive hearings on alternative proposals. The answer is to take responsible action to improve the system. This bill is neither responsible nor substantive and it is neither reform nor the answer.

As elected representatives we have a responsibility to govern. Rather than sitting down together and discussing alternative tax systems and their relative merits, this legislation takes the approach that if we set up a train wreck down the line, we are going to be forced to come together and make decisions. Well, we all remember how well the train wreck approach worked during the government shutdowns of 1995. Unfortunately, the consequences of this game of chicken are far more sweeping, putting at risk the entire American economy.

Mr. Speaker, we should not put our economy at risk for the sake of political posturing. We all know passage of this bill will not move us one step closer to real tax reform. Let us reject this legislation and instead begin a serious dialogue on how best to reform our Nation's tax code.

1998 SPIRIT OF ACHIEVEMENT
AWARD**HON. WILLIAM O. LIPINSKI**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 18, 1998

Mr. LIPINSKI. Mr. Speaker, I rise today to pay tribute to the recipients of the Spirit of Achievement Award.

Each year, I recognize students in the 8th grade graduating classes who have excelled in the classroom, completed community service projects, and participated in extracurricular activities. These students are to be commended for their dedication, leadership, and community pride. They do represent the best and brightest of today's youth.

I am honored to announce the recipients of the 1998 Spirit of Achievement Award:

St. Camillus School: Katarzyna Zagorski and Gregory Jachymiak

Dore School: Timeka Cooley and Benjamin Ayala

St. Jane De Chantal School: Krystyna Kowalkowski and Andrew Wilk

Hearst School: Shemika Perkins and Arthur Bailey

St. Bruno School: Katarzyna Rogala and Matthew Chyba

Kinzie School: Christina Smith and Daniel Zajackowski

St. Daniel the Prophet School: Stephanie Berent and Samuel Pavelka

Byrne School: Tara Murphy and Nicholas Walker

St. Richard School: Alexandra Komonowski and Michael Poineau

Mark Twain School: Mary Gacek and Devin Miarka

St. Symphorosa School: Lauren Ewalt and Anthony Miller

Nathan Hale School: Adriana Misterka and Lukasz Kulesza

St. Rene School: Gina Augustyn and Daniel DeBias

Peck School: Armando Garcia and Richard Piwowarski

Our Lady of Snows School: Bryan Kaminski and Kevin Siedlecki

Edward School: Ewelina Kalinowska and Ali Panjwani

Gloria Dei School: Kaitlin Reedy and Bethany Giebel

Mr. Speaker, I congratulate these students on their graduation from grammar school. I salute them for their remarkable accomplishments in and out of the classroom. But most importantly, my best wishes to each and every recipient as they enter high school and encounter new and exciting challenges.

PERSONAL EXPLANATION

HON. JOHN R. THUNE

OF SOUTH DAKOTA

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 18, 1998

Mr. THUNE. Mr. Speaker, I was unable to vote on roll call votes 193, 194, 195, in order to accompany the Vice President as we assessed the horrible damage suffered in Spencer, South Dakota. As my colleagues may recall, a tornado struck this town of approximately 300 people, destroying nearly every structure in town. Had I been present, I would have voted "aye" on each of the votes.

TAX CODE TERMINATION ACT

SPEECH OF

HON. RON PACKARD

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 17, 1998

Mr. PACKARD. Mr. Speaker, I rise today in support of H.R. 3097, The Tax Code Termination Act. This bill will sunset the tax code by 2002 and force policy makers in Washington to implement a fair replacement.

April 15th should not be a day of anxiety and tension for our constituents. American businesses will spend 3.4 billion hours, and individuals will spend 1.7 billion hours, trying to comply with the tax code. That's equivalent to a staff of three million people working full time, year round, just on taxes. H.R. 3097 will hold Congress accountable for amending the code by December 31, 2002, just a short four years away.

The horror stories my constituents have shared with me on simply filing their EZForm 1040 are ludicrous. The EZForm 1040 is the IRS' "simplest" return, and yet it has 33 pages of instructions! Mr. Speaker, if the IRS has trouble understanding all the rules, subrules and instructions that go along with filing taxes, we cannot expect the American public to accomplish this without havoc and hassle.

This complicated system has made it extraordinarily difficult for people to fill out their tax forms, often resulting in the costly process of going to an accountant to file. That means they must pay more money just to find out how much more money they owe in taxes! Tax simplification would ease the paperwork burden for average taxpayers while reducing the government's cost of administering and collecting taxes.

Mr. Speaker, Washington created this problem and it is time Washington corrects it. I rise in strong support of H.R. 3097. We must end the IRS and its abominable tax code now.

GOOD ADVICE ON NORTH KOREA

HON. LEE H. HAMILTON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 18, 1998

Mr. HAMILTON. Mr. Speaker, managing our relations with North Korea is one of the toughest challenges confronting American diplomats today.

Until a few years ago, North Korea seemed determined to move forward with a clandestine nuclear weapons program. In October 1994, the Clinton administration negotiated a landmark agreement with North Korea that has frozen North Korea's weapons program and holds out the promise of eliminating this threat to regional security and to our global non-proliferation goals.

A few days ago, the Los Angeles Times published an article written by James Laney, who was the U.S. Ambassador to South Korea until last year, and Jason Shaplen, an expert on North Korea, which lays out other steps the United States might take to manage our relationship with North Korea.

Given the importance of this issue, I insert this article for printing in the CONGRESSIONAL RECORD so that Members might have an opportunity to read the advice offered by two of our country's foremost Korean experts.

ENGAGING PYONGYANG IS ROUTE TO STABILITY—KOREA: THE U.S. NEEDS TO REASSURE THE NORTH THAT IT ISN'T SEEKING ITS DEMISE AND TO INCREASE CONTACTS

(By James Laney and Jason T. Shaplen)

South Korean president Kim Dae Jung's visit to the U.S. has put the focus on how to manage an increasingly desperate North Korea. Since assuming office in February, Kim has indicated that he intends to break the Cold War mentality that has stymied progress on the Korean peninsula for the past 45 years and implement a bold new policy toward the North—a policy based on engagement. The U.S. should support his initiative and take steps of its own to promote engagement that moves the peninsula, home to 37,000 U.S. troops, toward greater stability. There are three ways the U.S. can do this.

Issue a statement that Washington does not seek the North's collapse. In his inaugural address, Kim stated that his government, which sits only 30 miles from the